		FOR OHF USE					

LL1

2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0037853

Facility Name: Heritage Manor-Dwight

Address: 300 MAZON STREET (Number) Dwight (City) 61938 (Zip Code)

County: LIVINGSTON

Telephone Number: (815) 584-1240 **Fax #** ( )

IDPA ID Number: 370909086015

Date of Initial License for Current Owners: 03/06/82

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: CRAIG L. ATER **Telephone Number:** (309)823-7135

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2002 to 12/31/2003 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. & CFO

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	92	Skilled (SNF)	92	33,580	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	92	TOTALS	92	33,580	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,931	8,491	4,175	27,597	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	14,931	8,491	4,175	27,597	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.18%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 03/06/82

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 4,175

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	A. General Services											
1	Dietary	163,229	8,566		171,795		171,795	2,375	174,170			1
2	Food Purchase		121,319		121,319		121,319		121,319			2
3	Housekeeping	87,243	14,120		101,363		101,363		101,363			3
4	Laundry	43,340	11,887		55,227		55,227		55,227			4
5	Heat and Other Utilities			99,201	99,201		99,201	1,053	100,254			5
6	Maintenance	50,711	40,193	26,434	117,338		117,338	10,569	127,907			6
7	Other (specify):*											7
8	**TOTAL General Services**	344,523	196,085	125,635	666,243		666,243	13,997	680,240			8
	B. Health Care and Programs											
9	Medical Director			9,600	9,600		9,600		9,600			9
10	Nursing and Medical Records	973,789	83,172	140,585	1,197,546		1,197,546		1,197,546			10
10a	Therapy		263,933	201,171	465,104	(383,181)	81,923	58,967	140,890			10a
11	Activities	39,769	2,803		42,572		42,572		42,572			11
12	Social Services	39,637		2,629	42,266		42,266		42,266			12
13	Nurse Aide Training	1,230	2,187		3,417		3,417	1,633	5,050			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,054,425	352,095	353,985	1,760,505	(383,181)	1,377,324	60,600	1,437,924			16
	C. General Administration											
17	Administrative	67,962			67,962		67,962	65,490	133,452			17
18	Directors Fees							5,940	5,940			18
19	Professional Services			219,626	219,626		219,626	(209,621)	10,005			19
20	Dues, Fees, Subscriptions & Promotions			81,445	81,445	(50,370)	31,075	(18,169)	12,906			20
21	Clerical & General Office Expenses	87,713	6,195	12,517	106,425		106,425	185,416	291,841			21
22	Employee Benefits & Payroll Taxes			283,244	283,244		283,244	26,591	309,835			22
23	Inservice Training & Education			1,280	1,280		1,280	719	1,999			23
24	Travel and Seminar			8,993	8,993		8,993	(6,994)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			44,884	44,884		44,884	1,833	46,717			26
27	Other (specify):*			6,000	6,000		6,000	(6,000)				27
28	**TOTAL General Administration**	155,675	6,195	657,989	819,859	(50,370)	769,489	45,205	814,694			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,554,623	554,375	1,137,609	3,246,607	(433,551)	2,813,056	119,802	2,932,858			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Dwight #0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			49,172	49,172		49,172	9,136	58,308			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			12,885	12,885		12,885	6,651	19,536			32
33	Real Estate Taxes			39,461	39,461		39,461		39,461			33
34	Rent-Facility & Grounds			198,458	198,458		198,458	6,105	204,563			34
35	Rent-Equipment & Vehicles			3,625	3,625		3,625	8,243	11,868			35
36	Other (specify):*											36
37	**TOTAL Ownership**			303,601	303,601		303,601	30,135	333,736			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					383,181	383,181		383,181			39
40	Barber and Beauty Shops			8,193	8,193		8,193		8,193			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					50,370	50,370		50,370			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			8,193	8,193	433,551	441,744		441,744			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,554,623	554,375	1,449,403	3,558,401		3,558,401	149,937	3,708,338			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(926)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(1,425)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(902)	20		17
18	Fines and Penalties				18
19	Entertainment	(12,164)	24		19
20	Contributions		27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers		19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,000)	27		24
25	Fund Raising, Advertising and Promotional	(20,444)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (41,861)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	191,798		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 191,798		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 149,937		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Dwight

ID# 0037853

Report Period Beginning: 01/01/2002

Ending: 12/31/2003

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(926)	35	5
6		0	34	6
7				7
8				8
9		0	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(902)	20	17
18				18
19			24	19
20		0	27	20
21				21
22		0	19	22
23				23
24		(6,000)	27	24
25		(20,444)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(28,272)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Dwight # 0037853 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	2,375	0	0	0	0	0	0	0	0	2,375	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,053	0	0	0	0	0	0	0	0	1,053	5
6	Maintenance	0	0	10,569	0	0	0	0	0	0	0	0	10,569	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	13,997	0	0	0	0	0	0	0	0	13,997	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	58,967	0	0	0	0	0	0	0	0	0	58,967	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,633	0	0	0	0	0	0	0	0	1,633	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	58,967	1,633	0	0	0	0	0	0	0	0	60,600	16
	C. General Administration													
17	Administrative	0	0	65,490	0	0	0	0	0	0	0	0	65,490	17
18	Directors Fees	0	0	5,940	0	0	0	0	0	0	0	0	5,940	18
19	Professional Services	0	(219,626)	10,005	0	0	0	0	0	0	0	0	(209,621)	19
20	Fees, Subscriptions & Promotions	(21,346)	0	3,177	0	0	0	0	0	0	0	0	(18,169)	20
21	Clerical & General Office Expenses	0	0	185,416	0	0	0	0	0	0	0	0	185,416	21
22	Employee Benefits & Payroll Taxes	0	0	26,591	0	0	0	0	0	0	0	0	26,591	22
23	Inservice Training & Education	0	0	719	0	0	0	0	0	0	0	0	719	23
24	Travel and Seminar	(12,164)	0	5,170	0	0	0	0	0	0	0	0	(6,994)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,833	0	0	0	0	0	0	0	0	1,833	26
27	Other (specify):*	(6,000)	0	0	0	0	0	0	0	0	0	0	(6,000)	27
28	**TOTAL General Administration**	(39,510)	(219,626)	304,341	0	0	0	0	0	0	0	0	45,205	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(39,510)	(160,659)	319,971	0	0	0	0	0	0	0	0	119,802	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Dwight # 0037853 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	9,136	0	0	0	0	0	0	0	9,136	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,425)	0	0	8,076	0	0	0	0	0	0	0	6,651	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	6,105	0	0	0	0	0	0	0	6,105	34
35	Rent-Equipment & Vehicles	(926)	0	0	9,169	0	0	0	0	0	0	0	8,243	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,351)	0	0	32,486	0	0	0	0	0	0	0	30,135	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(41,861)	(160,659)	319,971	32,486	0	0	0	0	0	0	0	149,937	45

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization	154,532	GreenTree Therapy	100.00%	130,253	(24,279)	2
3	V								3
4	V	19	Adjustment for Related Organization	219,626	Heritage Enterprises, Inc.	100.00%		(219,626)	4
5	V								5
6	V	10a	Adjustment for Related Organization	263,933	GreenTree Pharmacy	100.00%	347,179	83,246	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 638,091			$ 477,432	$ * (160,659)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 2,375	$ 2,375	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				1,053	1,053	19
20	V	6	Maintenance				10,569	10,569	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,633	1,633	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				65,490	65,490	29
30	V	18	Directors Fees				5,940	5,940	30
31	V	19	Professional Services				10,005	10,005	31
32	V	20	Fees, Subscription, Promotions				3,177	3,177	32
33	V	21	Clerical & General Office Expenses				185,416	185,416	33
34	V	22	Employee Benefits & Payroll Taxes				26,591	26,591	34
35	V	23	Inservice Training & Education				719	719	35
36	V	24	Travel and Seminar				5,170	5,170	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,833	1,833	38
39	Total			$			$ 319,971	$ * 319,971	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.	100.00%	$ 0	$	15
16	V	30	Depreciation				9,136	9,136	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				8,076	8,076	18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				6,105	6,105	20
21	V	35	Rent-Equipment & Vehicles				9,169	9,169	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 32,486	$ * 32,486	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	Bill Froelich	Director	Management	26.00	320,135	5	100.00	Director/Salar	$ 12,258	line 17/18, col	1
2	Tom Jefferson	Secretary	Management	10.00	385,686	5	100.00	Director/Salary	14,766	line 17/18, col	2
3	Craig Hart	Chairman	Management	20.00	372,740	10	100.00	Director/Salary	14,271	line 17/18, col	3
4	Cheryl Lowney	Executive Vice Presi	Management	0.30	222,499	40	100.00	Director/Salary	8,518	line 17/18, col	4
5	Steve Wannemacher	President	Management	0.30	251,231	40	100.00	Director/Salary	9,618	line 17/18, col	5
6	Connie Hoselton	Sr Vice President	Management	0.20	148,865	40	100.00	Salary	5,699	line 17, col 7	6
7	Craig Ater	Sr Vice President	Management	0.20	164,565	40	100.00	Salary	6,300	line 17, col 7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 71,430		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 62,023	$ 62,023	92	$ 2,375	1
2	2	Food Purchase	Beds	2,403	24	0	0	92	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	92	0	3
4	4	Laundry	Beds	2,403	24	0	0	92	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,509	0	92	1,053	5
6	6	Maintenance	Beds	2,403	24	276,052	67,064	92	10,569	6
7	7	Other	Beds	2,403	24	0	0	92	0	7
8	9	Medical Director	Beds	2,403	24	0	0	92	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	92	0	9
10	11	Activities	Beds	2,403	24	0	0	92	0	10
11	12	Social Service	Beds	2,403	24	0	0	92	0	11
12	13	Nurse Aide Training	Beds	2,403	24	42,658	42,572	92	1,633	12
13	14	Program Transportation	Beds	2,403	24	0	0	92	0	13
14	15	Other	Beds	2,403	24	0	0	92	0	14
15	17	Administrative	Beds	2,403	24	1,710,580	0	92	65,490	15
16	18	Directors Fees	Beds	2,403	24	155,144	0	92	5,940	16
17	19	Professional Services	Beds	2,403	24	261,316	0	92	10,005	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	82,980	0	92	3,177	18
19	21	Clerical & General Office Expens	Beds	2,403	24	4,842,980	4,501,882	92	185,416	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	694,554	0	92	26,591	20
21	23	Inservice Training & Education	Beds	2,403	24	18,789	0	92	719	21
22	24	Travel and Seminar	Beds	2,403	24	135,033	0	92	5,170	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	92	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	47,877	0	92	1,833	24
25	TOTALS					$ 8,357,495	$ 4,673,541		$ 319,971	25

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	92	$	1
2	30	Depreciation	Beds	2,403	24	238,628		92	9,136	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			92		3
4	32	Interest	Beds	2,403	24	210,931		92	8,076	4
5	33	Real Estate Taxes	Beds	2,403	24			92		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,466		92	6,105	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	239,478		92	9,169	7
8	36	Other	Beds	2,403	24			92		8
9	38	Medically Nec Transportation	Beds	2,403	24			92		9
10	39	Ancillary Service Centers	Beds	2,403	24			92		10
11	40	Barber and Beauty Shops	Beds	2,403	24			92		11
12	41	Coffee and Gift Shops	Beds	2,403	24			92		12
13	42	Other	Beds	2,403	24			92		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 848,503	$		$ 32,486	25

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							12,885	6
7	Central Office Allocation		xx	Working Capital							8,076	7
8												8
9	TOTAL Facility Related						$	$			$ 20,961	9
	B. Non-Facility Related*											
10	Interest Income										(1,425)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (1,425)	14
15	TOTALS (line 9+line14)						$	$			$ 19,536	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-Dwight **#** 0037853 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	37,754	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	37,665	2
3. Under or (over) accrual (line 2 minus line 1).	$	(89)	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)	$	39,550	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	39,461	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1998	8
	1999	9
	2000	10
	2001	11
	2002	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Dwight COUNTY LIVINGSTON

FACILITY IDPH LICENSE NUMBER 0037853

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	0504483002	Heritage Manor-Dwight	$ 949.00	$ 949.00
2.	0504483011		$ 647.00	$ 647.00
3.	0504483001		$ 36,070.00	$ 36,070.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 37,666.00	$ 37,666.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

C. Does the Operating Entity? ☐ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☐ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☐ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land			$	1
2					2
3	TOTALS			$	3

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	92				$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1992 Improvements				8,456						9
10	1993 Improvements				586,243						10
11	1994 Improvements				12,874						11
12	1995 Improvements				496						12
13	Water Heater			1996	7,350						13
14	Interior Rehab (see attached)			1997	118,804						14
15	Garbage Disposal			1997	983						15
16											16
17	Parking Lot			1998	2,717						17
18	Interior Rehab			1998	17,242						18
19											19
20	Alarm Repair/Replacement			1999	1,120						20
21	Air Conditioning Unit			1999	2,461						21
22	Shower Room Repair			1999	6,345						22
23											23
24	Fire Dampers			2000	1,290						24
25	Boiler			2000	1,540						25
26											26
27	Water Heater			2001	7,200						27
28	Window Replacements			2001	4,437						28
29	Flooring -- Kitchen			2001	604						29
30	Code Alert System			2001	933						30
31	Motor Reolacement--A/C			2001	1,398						31
32											32
33											33
34	C/O Allocation							9,136	9,136		34
35	Book Depreciation					15,754		15,754		683,683	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	A/C compressor	2002	$ 582	$		$	$	$	37
38	Boiler Tubing	2002	11,208						38
39	Backflow preventor	2002	2,803						39
40	Wallcoverings	2002	21,813						40
41	Compressor	2002	1,175						41
42	Rooftop A/C unit	2002	20,169						42
43									43
44	Wallcoverings	2003	1,528						44
45	Rooftop A/C unit	2003	(9,766)						45
46	Exterior Doors	2003	3,121						46
47	30 Gallon Tank	2003	1,056						47
48	Compressor	2003	1,839						48
49	Walk in Freezer	2003	3,301						49
50	Disposal	2003	771						50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 842,093	$ 15,754		$ 24,890	$ 9,136	$ 683,683	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 842,093	$ 15,754		$ 24,890	$ 9,136	$ 683,683	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 842,093	$ 15,754		$ 24,890	$ 9,136	$ 683,683	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 323,364	$ 33,418	$ 33,418	$		$ 266,346	71
72	Current Year Purchases	6,028						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 329,392	$ 33,418	$ 33,418	$		$ 266,346	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,171,485	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 49,172	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 58,308	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 9,136	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 950,029	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		92	3/9/92	$ 198,458	10		3
4	Additions							4
5								5
6								6
7	TOTAL		92		$ 198,458 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning 3/6/02
Ending 3/6/12

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$ 198,458
13.	/2005	$ 198,458
14.	/2006	$ 198,458

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 3,625 Description: pager, computer equipment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		2,187		2,187
3	Classroom Wages (a)		1,230		1,230
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 3,417	$	$ 3,417
10	SUM OF line 9, col. 1 and 2 (e)	$ 3,417			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 56,508	$		$ 56,508	1
2	Licensed Speech and Language Development Therapist		hrs			10,637			10,637	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			73,745	0		73,745	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				347,179		347,179	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					36,002			36,002	13
14	TOTAL			$		$ 176,892	$ 347,179		$ 524,071	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Dwight **#** 0037853 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2003

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2003 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 28,879	$	1
2	Cash-Patient Deposits	5,800		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	266,659		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	26,241		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	428,099		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 755,678	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	842,093		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	329,392		16
17	Accumulated Depreciation (book methods)	(950,029)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 221,456	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 977,134	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 39,412	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,800		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	130,045		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,060		31
32	Accrued Real Estate Taxes(Sch.IX-B)	39,550		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Escrow			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 216,867	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 216,867	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 760,267	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 977,134	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 773,248	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 773,248	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(12,981)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (12,981)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 760,267	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,470,733	1
2	Discounts and Allowances for all Levels	(677,700)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,793,033	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	286,424	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 286,424	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	4,451	12
13	Barber and Beauty Care	10,920	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	448,903	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	264	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 464,538	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,425	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,425	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,545,420	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	666,243	31
32	Health Care	1,760,505	32
33	General Administration	819,859	33
	B. Capital Expense		
34	Ownership	303,601	34
	C. Ancillary Expense		
35	Special Cost Centers	8,193	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,558,401	40
41	**Income before Income Taxes (line 30 minus line 40)****	(12,981)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (12,981)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,683	2,016	$ 45,567	$ 22.60	1
2	Assistant Director of Nursing	304	320	8,670	27.09	2
3	Registered Nurses	7,284	7,893	158,080	20.03	3
4	Licensed Practical Nurses	10,566	11,345	199,575	17.59	4
5	Nurse Aides & Orderlies	46,373	49,379	492,043	9.96	5
6	Nurse Aide Trainees	200	200	1,230	6.15	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,378	4,715	69,854	14.82	8
9	Activity Director					9
10	Activity Assistants	3,860	4,478	39,769	8.88	10
11	Social Service Workers	3,333	3,768	39,637	10.52	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	18,174	19,769	163,229	8.26	15
16	Dishwashers					16
17	Maintenance Workers	4,277	4,556	50,711	11.13	17
18	Housekeepers	10,950	11,468	87,243	7.61	18
19	Laundry	5,595	6,242	43,340	6.94	19
20	Administrator	2,080	2,080	67,962	32.67	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,384	6,110	87,713	14.36	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	124,441	134,339	$ 1,554,623 *	$ 11.57	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		9,600		36
37	Medical Records Consultant		2,823		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,400		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		2,629		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 17,452		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	353	$ 10,594		50
51	Licensed Practical Nurses	1,462	36,548		51
52	Nurse Aides	4,256	85,113		52
53	TOTAL (lines 50 - 52)	6,071	$ 132,255		53

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Janette Strobla	Admin	0	$ 67,962
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 67,962

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Management Fees	$ 219,626
		0
		0
		0
Legal Fees (Adjusted to zero)		0
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 219,626

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 53,512
Unemployment Compensation Insurance	16,315
FICA Taxes	118,929
Employee Health Insurance	70,557
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	1,447
Employee Benefits -	22,484
Employee Benefits - central office	26,591
TOTAL (agree to Schedule V, line 22, col.8)	$ 309,835

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	3,547
Health Care Worker Background Check	
(Indicate # of checks performed)	357
Central Office Allocation	3,177
Promotional Advertising	14,908
Public Relations	5,536
Dues and Subscriptions	6,357
License and Fees	370
Less: Public Relations Expense	(5,536)
Non-allowable advertising	(902)
Yellow page advertising	(14,908)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,906

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	3,212
	429
Seminar Expense	5,352
Non Allowable	(12,164)
Central Office Allocation	5,170
Entertainment Expense	( )
(agree to Sch. V,	
TOTAL line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 01/01/2002 Ending: 12/31/2003

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **No** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **50,370**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **1,939**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Pellman & Dold** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain. **Not Complete as of this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009			PETTY CASH	28,879							1,009	1,009 PETTY CA	28,879
1010			CASH IN BANK								1,100	1,100 ACCTS RE	266,659
1040			CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100			ACCOUNTS RECEIVABLE	266,659							1,110	1,110 ACCTS RECEIV-M/C	
1110			MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125			IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130			MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135			ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140			UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	26,241
1145			A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190			ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200			PREPAID INSURANCE	26,241							1,310	1,310 SUPPLIES INVENTORY	
1220			OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300			FOOD INVENTORY								1,409	1,409 LAND	0
1310			SUPPLIES INVENTORY								1,450	1,450 FURNITUE	329,392
1409			LAND	0							1,460		-266,346
1450			FURNITURE & EQUIPMENT	329,392							1,475	1,475 CODE ALE	842,093
1460			ACCUM DEPR-FURN & EQUIP	-266,346							1,490	1,490 ACCUM D	-683,683
1475			BUILDING & IMPROVEMENTS	842,093							1,530	1,530 RESIDENT	5,800
1490			ACCUM DEPR-BUILDING	-683,683							1,550	1,550 LOAN FEE	0
1530			RESIDENT FUNDS	5,800							1,551	1,551 LOAN FEES ADDED	
1550			LOAN FEES	0							1,850	1,850 INTERCOM	428,099
1560			REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-39,412
1575			REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850			INTRACOMPANY	428,099							2,100	2,100 ACCRUED	-55,751
2010			ACCOUNTS PAYABLE	-39,412							2,100	2,100 PR CLEARING-BENEFITS	
2095			BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100			ACCRUED PAYROLL	-55,751							2,110	2,110 ACCRUED	-74,294
2110			ACCRUED VACATION PAY	-74,294							2,120	2,120 U.C. TAXES PAYABLE	
2120			UC TAXES PAYABLE								2,125	2,125 FICA TAXI	-2,060
2125			FICA TAX PAYABLE	-2,060	-2,060						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130			FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140			STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145			EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150			UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230			PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235			IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240			UNITED WAY								2,246	2,250 401K W/H	
2245			GROUP INSURANCE PAYABLE								2,250		
2246			GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260			WAGE GARNISHMENTS								2,300	2,300 ACCRUED	0
2280			MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYM	0
2300			ACCRUED INTEREST PAYABLE	0							2,350	2,350 REAL EST.	-39,550
2310			SALES TAX PAYABLE								2,385		
2320			IPA PAYMENTS PAYABLE	0							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350			REAL ESTATE TAX PAYABLE	-39,550							2,512	2,512 DUE TO RI	-5,800
2385			ACTIVITY FUND	0							2,600	2,600 LASALLE	0
2390			SECURITY DEPOSITS								2,600		
2391			VOLUNTEER FUND								2,625	2,625 LASALLE CONSTR. LOAN #2	
2393			HEART FUND/BAZAAR								2,625		
2395			DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400			CURRENT PORTION LT DEBT								2,720	2,720 RETAINED	-773,248
2460			INCOME TAXES PAYABLE									net income	12,981
2512			DUE TO RESIDENTS	-5,800									
2600			MORTGAGE PAYABLE	0									
2650			EQUIPMENT LOAN PAYABLE									balance	0
2695			CURRENT PORTION LT DEBT										
2696			DEFERRED INCOME TAXES										
2710			COMMON STOCK										
2720			RETAINED EARNINGS	-773,248									
2970			PROFIT/LOSS FOR PERIOD	12,981									
3007.1			PATIENT DAYS-PRIVATE	8,491							3,007	3,007 PATIENT I	8,491
3007.2			PATIENT DAYS-IPA	14,931							3,007	3,007 PATIENT I	14,931
3007.3			PATIENT DAYS-MEDICARE	4,175							3,007	3,007 PATIENT I	4,175
3007.4			PATIENT DAYS-CONVERSION								3,007		
3007.5			PATIENT DAYS-LICENSED								3,007		
3007.6			PATIENT DAYS-TOTAL								3,007		
3010		1	BASIC CHARGE-PRIVATE & VA	-1,040,992		0	0	0	0		3,007		
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	(1,040,992)
3020		1	BASIC CHARGE-IPA	-1,222,294		0	0	0	0		3,020	3,020 BASIC CH.	(1,222,294)
3030		1	BASIC CHARGE-MEDICARE	-951,656		0	0	0	0		3,030	3,030 BASIC CH.	(951,656)
3035		4	DAY CARE/HOME CARE			0	0	0	0		3,040	3,040 LIGHT NU	(6,663)
3040		1	LIGHT NURSING CARE	-58,907		0	0	0	0		3,050	3,050 MEDIUM N	(20,306)
3050		1	MEDIUM NURSING CARE			0	0	0	0		3,060	3,060 HEAVY NU	(25,788)
3060		1	HEAVY NURSING CARE			0	0	0	0		3,061	3,061 SKILLED N	(6,150)
3061		1	SKILLED NURSING CARE								3,080	3,080 NURSING	(56,379)
3080		1	NURSING SUPPLIES-PRIVATE	-184,633		0	0	0	0		3,081	3,081 NURSING	(70,381)
3081		1	NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	(53,852)
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083 NURSING	(4,021)
3083		1	NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	(203,056)
3100		17	DRUGS	-448,903		0	0	0	0		3,101	3,101 DRUGS-OT	(245,847)
3101		17	DRUGS-OTHER								3,110	3,110 PHYSICAL	(9,744)
3110		6	PT-PRIVATE	-286,424		0	0	0	0		3,111	3,111 PHYSICAL	(96)
3111		6	PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	(103,240)
3112		6	PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	(20,082)
3113		6	PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	(21,846)
3130		1	PUBLIC AID ASSESSMENT INC								3,150	3,150 ST/OT THE	(14,576)
3140		19	LABORATORY INCOME			0	0	0	0		3,151	3,151 ST/OT THE	(344)
3150		6	SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THE	(85,560)
3151		6	SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THE	(17,736)
3152		6	SPEECH/OT-MED PART A			0	0	0	0		3,160	3,160 X-RAY SEI	(13,200)
3153		6	SPEECH/OT MED PART B								3,410	3,410 IPA/OTHEI	188,264
3410		2	IPA DISCOUNTS	677,700		0	0	0	0		3,411	3,411 MEDICARI	14,433
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICARI	473,596
3420		2	MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0		3,520		
3520		16	RENT INCOME	0		6	0	6	0		3,530	3,530 BEAUTY S	(10,920)
3530		13	BEAUTY SHOP	-10,920		0	0	0	0		3,560	3,560 ACTIVITY	(1,231)
3560		12	ACTIVITY FUND INCOME	-1,231		0	0	0	0		3,570	3,570 VENDING	(3,220)
3570		12	VENDING INCOME/EXPENSE	-3,220		0	0	0	0		3,590	3,590 EQUIPMEN	(12,251)
3580		12	MANAGEMENT FEES			0	0	0	0		3,595	3,595 RESIDENT	(264)
3590		1	EQUIPMENT RENTAL	-12,251		0	0	0	0		3,600		
3595		21	RESIDENT TRANSPORTATION	-264		0	0	0	0		4,110	4,110 G&A WAG	83,438
3600		21	MISC INCOME	0		0	0	0	0		4,111	4,111 ADMINIST	67,962
4110			GENERAL & ADMINIST WAGES	83,438	87,713	21	1	17	0		4,115	4,115 G&A PTO /	4,275
4111			ADMINISTRATOR WAGES	67,962	67,962	17	1	0	0		4,120	4,120 EMPLOYE	10,397
4115			VACATION & SICK - G&A	4,275		21	1	0	0		4,125	4,121 PENSION I	1,447
4120	4475		EMPLOYEE BENEFITS	10,621	283,244	22	3	0	0		4,130	4,130 EMPLOYE	5,569
4125			EMPLOYEE HEPETITIS VACCIN	1,447		22	3	0	0		4,135	4,135 EMPLOYE	6,294
4130			EMPLOYEE SCHOLORSHIP WA(	5,569		21	1	0	0		4,250	4,250 OFFICE SU	3,551
4135			EMPLOYEE SCHOLORSHIP COS	6,294		23	3	0	0		4,255	4,255 POSTAGE	1,816
4220			DIRECTORS FEES			18	3	0	0		4,260	4,260 TELEPHON	12,517
4250	4255		OFFICE SUPPLIES	6,195	6,195	21	2	0	0		4,275	4,275 TRAINING	1,280
4260			TELEPHONE	12,517	12,517	21	3	0	0		4,276	4,276 INJURY PF	(363)
4275			TRAINING & EMPLOYEE DEVL	1,280	1,280	23	3	16	0		4,280	4,280 GENERAL	3,212
4280			GENERAL TRAVEL	3,212	8,993	24	3	16	0		4,281	4,281 MEAL EXF	429
4281			MEAL EXPENSE FOR TRAVEL	429		24	3	19	0		4,285	4,285 EDUCATIC	5,352
4285			EDUCATION & SEMINAR	5,352		24	3	19	-12,164 ***		4,289		
4290			HELP WANTED ADVERTISING	3,547	81,445	20	3	0	0	-50,370	4,290	4,290 HELP WAN	3,547
4291			PROMOTIONAL ADVERTISING	14,908		20	3	25	-14,908		4,291	4,291 PROMOTIC	14,908
4292			PUBLIC RELATIONS	5,536		20	3	25	-5,536		4,292	4,292 PUBLIC RI	5,536
4300			LICENSES & FEES	50,740		20	3	17	0		4,300	4,300 LICENSE &	50,740
4310			DUES & SUBSCRIPTIONS	6,357		20	3	17	-902		4,310	4,310 DUES & SU	6,357
4320			CONTRIBUTIONS	0		27	3	20	0		4,320		
4350			PROFESSIONAL FEES	0	219,626	19	3	22	0		4,350		
4355			MEDICAL DIRECTOR	9,600	9,600	9	3	0	0		4,355	4,355 MEDICAL	9,600
4360			UTILIZATION REVIEW			10	3	0	0		4,362	4,362 MEDICAL	2,823
4361			OTHER PHYSICIAN FEES			39	3	0	0		4,363	4,363 PHARMAC	2,400
4362			MEDICAL RECORDS CONSULT	2,823		10	3	0	0		4,364	4,364 SOCIAL SI	2,629
4363			PHARMACIST FEES	2,400		10	3	0	0		4,370	4,370 TV RENTA	1,625
4364			SOC SERV/ACT CONSULT	2,629	2,629	12	3	0	0		4,383	4,383 BACKGRO	357
4370			TV RENTAL	1,625		35	3	5	-926		4,390		
4380			INCOME TAXES		6,000	27	3	26	0		4,400	4,400 PAYROLL	128,703
4383			BACKGROUND CHECKS	357		20	3	26	0		4,401	4,401 PAYROLL	6,541
4400			PAYROLL TAXES	128,703		22	3	0	0		4,410	4,410 GROUP IN	70,557
4401			PAYROLL TAXES ADMINIST	6,541		22	3	0	0		4,420	4,420 LIABILITY	44,884
4410			GROUP INSURANCE	70,557		22	3	0	0		4,430	4,430 WORKMA	51,028
4420			LIABILITY INSURANCE	44,884	44,884	26	3	0	0		4,435	4,435 W/C-FIRST	2,204
4425			INSURANCE-OWNERS			22	3	21	0		4,436	4,436 DRUG TES	643
4430			WORKMENS COMP INSURANCI	53,512		22	3	0	0		4,450	4,450 CENTRAL	219,626
4450			CENTRAL OFFICE FEES	219,626		19	3	34	-219,626		4,460	4,460 BAD DEBT	6,000
4460			BAD DEBTS	6,000		27	3	24	-6,000		4,461	4,461 BAD DEBT	1,407
4470			LOST ITEMS-RESIDENTS	0		27	3	0			4,470		
4490			MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	224
4510			REAL ESTATE TAXES	39,461	39,461	33	3	0	0		4,486	4,486 SERVICE (	4,711
4600			LEASED EQUIPMENT	2,000	3,625	35	3	16	0		4,490	4,490 MISC EXPI	(915)
5110			MAINTENANCE SALARIES	47,765	50,711	6	1	0	0		4,496	4,496 MISC. M.I.	828
5120			MAINTENANCE SICK & VAC	2,946		6	1	0	0		4,510	4,510 REAL EST.	39,461
5130			ELECTRIC	42,827	99,201	5	3	0	0		4,600	4,600 LEASED E	2,000
5131			NATURAL GAS	26,867		5	3	0	0		5,110	5,110 MAINTEN.	47,765
5132			HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTEN.	2,946
5133			WATER & SEWER	29,507		5	3	0	0		5,130	5,130 ELECTRIC	42,827
5134			TRASH COLLECTION	8,939	26,434	6	3	0	0		5,131	5,131 NATURAL	26,867
5140			PROPERTY PLANT REPLACEMI	9,160	40,193	6	2	0	0		5,133	5,133 WATER &	29,507
5160			GENERAL REPAIR & MAINT	31,033		6	2	0	0		5,134	5,134 TRASH CC	8,939
5165			MAINTENANCE CONTRACTS	17,495		6	3	0	0		5,140	5,140 PROP/PLA	9,160
5210			DIETARY WAGES	154,797	163,229	1	1	0	0		5,160	5,160 GENERAL	31,033
5220			DIETARY SICK & VAC	8,432		1	1	0	0		5,165	5,165 MAINTEN.	12,784
5240			SALES TAX			2	3	13	0		5,210	5,210 DIETARY '	154,797
5248			FOOD PURCHASES	123,258	121,319	2	2	0	0		5,220	5,220 DIETARY I	8,432
5250			SUPPLIES-DISHWASHING	2,776	8,566	1	2	0	0		5,248	5,248 FOOD PUR	124,173
5260			DIETARY REPLACEMENT	1,912		1	2	0	0		5,250	5,250 SUPPLIES	2,776
5270			KITCHEN SUPPLIES-PAPER	3,878		1	2	0	0		5,260	5,260 REPLACEI	1,912
5295			MEAL CREDIT	-1,939		2	2	0	0		5,270	5,270 KITCHEN	3,878
5310			LAUNDRY WAGES	41,146	43,340	4	1	0	0		5,295	5,295 MEAL INC	(1,939)
5340			LAUNDRY SICK & VAC	2,194		4	1	0	0		5,310	5,310 LAUNDRY	41,146
5370			LAUNDRY REPLACEMENT	6,369	11,887	4	2	0	0		5,340	5,340 LAUNDRY	2,194
5380			LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACEI	6,369
5390			LAUNDRY SUPPLIES	5,518		4	2	0	0		5,380	5,380 OUTSIDE I	112
5410			HOUSEKEEPING WAGES	81,548	87,243	3	1	0	0		5,390	5,390 SUPPLIES	5,406
5440			HOUSEKEEPING SICK & VAC	5,695		3	1	0	0		5,410	5,410 HOUSEKE	81,548
5480			HOUSEKEEPING SUPPLIES	6,497	14,120	3	2	0	0		5,440	5,440 HOUSEKE	5,695
5490			HOUSEKEEPING SUPPLIES-PPR	7,623		3	2	0	0		5,480	5,480 SUPPLIES-	6,497
6010			RN WAGES-MEDICARE		973,789	10	1	0	0		5,490	5,490 SUPPLIES-	7,623
6020			RN WAGES-NON MEDICARE	147,955		10	1	0	0		6,020	6,020 RN WAGE	147,955
6030			DON WAGES	45,567		10	1	0	0		6,030	6,030 DON WAG	45,567
6035			ADON	8,670		10	1	0	0		6,035	6,035 ADON WA	8,670
6040			RN SICK & VACATION	10,125		10	1	0	0		6,040	6,040 RN PTO &	10,125
6110			LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGI	189,348
6120			LPN WAGES-NON MEDICARE	189,348		10	1	0	0		6,140	6,140 LPN PTO &	10,227
6130			LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	452,573
6140			LPN SICK & VACATION	10,227		10	1	0	0		6,240	6,240 AIDES PTC	39,470
6210			AIDE WAGES-MEDICARE			10	1	0	0		6,245	6,245 CONTRAC	10,594
6220			AIDE WAGES-NON MEDICARE	452,573		10	1	0	0		6,246	6,246 CONTRAC	36,548
6230			WARD CLERKS			10	1	0	0		6,247	6,247 CONTRAC	85,113
6240			AIDE VACATION & SICK	39,470		10	1	0	0		6,250	6,250 NURSE AII	1,230
6245			CONTRACT NURSES-RN	10,594		10	3	0	0		6,255	6,255 NURSE AII	2,187
6246			CONTRACT NURSES-LPN	36,548		10	3	0	0		6,260		
6247			CONTRACT NURSES-AIDES	85,113		10	3	0	0		6,270	6,270 REHAB W.	65,492
6250			NURSE AIDE TRAINING WAGES	1,230	1,230	13	1	0	0		6,275	6,275 REHAB PT	4,362
6255			NURSE AID TRAINING EXP	2,187	2,187	13	2	0	0		6,290	6,290 NURSING	67,304
6260			NURSE AIDE TRAINING REIMB	0		0	0	0	0		6,295	6,295 NURSING	8,805
6270			REHAB WAGES	65,492		10	1	0	0		6,390	6,390 REPLACEI	7,063
6275			REHAB SICK & VAC	4,362		10	1	0	0		6,490	6,490 OTHER	3,107
6280			NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUI	116,249
6290			NURSING SUPPLIES	67,304	83,172	10	2	0	0		7,281	7,281 DRUG PUI	147,684
6295			NURSING SUPPLIES	8,805		10	2	0	0		7,380	7,380 LABORAT	2,713
6390			REPLACEMENT-NURSING	7,063		10	2	0	0		7,391	7,391 AMBULAN	1,854
6490			NURSING OTHER	3,107	140,585	10	3	0	0		7,393	7,392 HOSPITAL	31,435
7280			DRUG PURCHASES	116,249	263,933	39	2	0	83,246 ***		7,510	7,510 ACTIVITIE	37,061
7281			DRUG PURCHASES-OTHER	147,684		39	2				7,540	7,540 ACTIVITIE	2,708
7380			LABORATORY SERVICES	36,002	201,171	39	3	0	0		7,590	7,590 ACTIVITIE	2,803
7410			HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	87,836
7440			HOME HEALTH SICK & VAC			39	1	0	0		7,660		
7450			HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SI	37,185
7510			ACTIVITES WAGES	37,061	39,769	11	1	0	0		7,720	7,720 SOCIAL SI	2,452
7540			ACTIVITIES SICK & VAC	2,708		11	1	0	0		7,730		
7590			ACTIVITIES SUPPLIES	2,803	2,803	11	2	0	0		7,740	7,740 OCCUPAT	66,696
7595			ACTIVITIES FEES	0	0	11	3	0	0		7,750		
7610			PT WAGES			39	1	0	0		7,770	7,770 SPEECH TI	10,637
7611			PT SICK & VACATION			39	1	0	0		7,820	7,820 BEAUTICI	8,193
7620			PT FEES	87,836		39	3	0	-14,091 ***		7,890		
7660			PT SUPPLIES	0		39	2	0	0		7,960		
7710			SOCIAL SERVICE WAGES	37,185	39,637	12	1	0	0		8,120		
7720			SOCIAL SERVICE SICK & VAC	2,452		12	1	0	0		8,125	8,125 ALLOCAT	12,885
7730			SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		8,130	8,130 DEPRECIA	49,172
7740			OT FEE	66,696		39	3	0	-10,188 ***		8,150		
7750			SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510	9,510 INTEREST	(1,425)
7770			SPEECH THERAPY FEE	10,637		39	3	0	0 ***		9,520		
7800			BEAUTICIAN WAGES	0	0	40	1	0	0		9,530		
7810			BEAUTICIAN SICK & VAC	0		40	1	0	0				
7820			BEAUTICIAN FEES	8,193	8,193	40	3	0	0			7,595 ACTIVITIE	0
7890			BEAUTY SHOP SUPPLIES	0	0	40	2	0	0			7,910 VOLUNTEER COORD-SALARY	
7910			VOLUNTEER COORDINATOR	0		21	1	0	0			7,940 VOLUNTEER COORD-VAC/SICK	
7940			VOL COORD SICK & VAC	0		21	1	0	0			7,960 VOLUNTEER COORD EXP	
7960			VOL COORD SUPPLIES	0		21	2	0	0			7,800 BEAUTICI	0
8100			RENT	198,458	198,458	34	3	0	0			7,820 BEAUTICI	0
8120			INTEREST EXPENSE	12,885	12,885	32	3	14	-1,425			8,100 RENT EXP	198,458
8130			DEPRECIATION	49,172	49,172	30	3	9	0				12,981
8150			LOAN FEE AMORTIZATION	0		32	3	0	0	60,773			
9510			INTEREST INCOME	-1,425		32	0	10	0				
9520			MISC NON-OPERATING INCOM	0		0	0	0	0				
9700			INCOME TAXES	0		0	0	0	0				
				3,556,976	3,558,401								
					1,425								
GRAND TOTALS				12,981					-202,520				
				(NET INCOME)									
				0									

FACILITY NAME:	
FACILITY ID:	0
FACILITY UNITS:	89
BALANCE SHEET TOTAL	0
	173,113

	G/L	RECAP CENSUS
PP	8,491	8,491
IPA	14,931	14,931
medicare	4,175	4,175
		27,597

IPA BEDHOLDS	0
PP BEDHOLDS	0
PP CONVERS	0